

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh profitabilitas yang diukur dengan *return on asset*, likuiditas yang diukur dengan *current ratio*, dan solvabilitas yang diukur dengan *debt to equity ratio* terhadap nilai perusahaan pada perusahaan *Food and Beverages* yang terdaftar di Bursa Efek Indonesia.

Jenis penelitian ini adalah penelitian kuantitatif. Populasi dalam penelitian ini adalah perusahaan *Food and Beverages* yang terdaftar di Bursa Efek Indonesia. Sampel dalam penelitian ini diperoleh dengan menggunakan teknik *purposive sampling*, yaitu pemilihan sampel dengan kriteria-kriteria yang telah ditentukan. Berdasarkan teknik *purposive sampling* tersebut didapatkan sebanyak 11 sampel dari 18 perusahaan *Food and Beverages* yang terdaftar di Bursa Efek Indonesia selama periode 2014-2017. Metode analisis yang digunakan adalah analisis regresi linier berganda dengan menggunakan program SPSS.

Hasil penelitian menunjukkan bahwa profitabilitas yang diukur dengan *return on asset* berpengaruh positif signifikan terhadap nilai perusahaan. Sedangkan likuiditas yang diukur dengan *current ratio* dan solvabilitas yang diukur dengan *debt to equity ratio* berpengaruh negatif tidak signifikan terhadap nilai perusahaan.

Kata kunci: profitabilitas, likuiditas, solvabilitas, nilai perusahaan.

ABSTRACT

This research aimed to examine the effect of profitability which was measured by Return On Asset, liquidity which was measured by Current Ratio, and solvability which was measured by Debt to Equity Ratio on the firm value of Food and Beverages companies which were listed on Indonesia Stock Exchange.

The research was quantitative. While, the population was Food and Beverages companies which were listed on Indonesia Stock Exchange. Moreover, the sampling collection technique used purposive sampling, in which the collection based on criteria given. In line with the sampling, there were 11 out of 18 Food and Beverages companies as sample which were listed on Indonesia Stock Exchange 2014-2017. In addition, the data analysis technique used multiple linear regression with SPSS.

The research result concluded profitability which was measured by Return On Asset had positive significant on the firm value. On the other hand, the liquidity which was measured by Current Ratio and solvability which was measured by Debt to Equity Ratio had negative insignificant effect on the firm value.

Keywords: profitability, liquidity, solvability, firm value.

